

BOARD OF ASSESSORS
Fiscal Year 2012

The members of the Board of Assessor's for Fiscal Year 2012 were, Donald Wise, Marilyn Blaustein and Carl Mailler.

FY 12 was an interim year for the Town of Amherst and values were approved by the Department of Revenue at the end of November 2011. In general values stayed the same. There were no significant value changes in FY 12.

The Board met on December 5th 2011 with the Select Board to discuss consideration of a split residential commercial rate and the possible adoption of the Residential Exemption. The Select Board must make a determination for each of these options each year. The Principal Assessor and the Board of Assessors provide information and recommendation regarding the annual determination. In FY 12 the Board Assessors recommended against the split rate because its adoption could further dampen the vitality of Amherst's business sector the Board also voted against the Residential Exemption.

FY 2012 TAX RATE RECAPITULATION

(A) Class	(B) Levy Percentage	(C) Levy by Class	(D) Valuation Class	(E) Tax Rate (C)-(D) X1000(A)
Residential	89.8542%	36,250,806.89	1,836,413,460	19.74
Open Space				
Commercial	7.1579%	2,887,785.44	146,292,440	19.74
Industrial	0.2230%	89,967.19	4,557,000	19.74
Personal Prop.	2.7649%	1,115,472.13	56,507,700	19.74
TOTAL	100.00%		2,043,770,600	*****

BOARD OF ASSESSORS

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The Amherst Board of Assessors held 9 public meetings during FY 12. Board activities associated with these meetings are summarized in the following report. Details on the information in this report can be found in the minutes of the Board of Assessors meetings. The Board also had joint meetings with the Select Board to discuss a potential residential exemption and the classification hearing.

REAL/PERSONAL PROPERTY TAX

Commitments/Warrants

The Board signed summary FY 12 property tax commitments and water/sewer warrants for the following:

Real Estate Tax	\$ 58,498,701.12
CPA	\$ 619,265.55
Personal Property	\$ 1,639,531.37
Water Liens Interest	\$ 9,030.28
Water Liens	\$ 83,869.93
Sewer Liens	\$ 71,453.33
Sewer Liens Interest	\$ 7,657.50

Personal Exemptions and Deferrals

The Board signed a form that was submitted to the Department of Revenue for partial reimbursement of FY 12 personal exemptions. For FY 11 there were a total of 110 personal exemptions and deferrals totaling \$120,558.66, as follows:

	<u>#</u>	<u>Value</u>		<u>#</u>	<u>Value</u>
Clause 17D	8	\$ 2,428.56	Clause 37A	9	\$ 8,117.51
Clause 18	0	0.00	Clause 41C	31	50,081.73
Clause 22	57	49,500.68	Clause 41A	3	9,603.70
Clause 50	5	2,500.00			

MOTOR VEHICLE EXCISE TAX

Abatements

The following total amounts of motor vehicle excise tax abatements for July 2011 through June 2012 were signed by the Board:

2002	\$15,467.90	2010	\$1,719.80
2003	\$14,804.57	2011	\$37,431.33
2009	\$188.96	2012	\$195,425.99

Commitments/Warrants

Motor Vehicle excise tax commitments and warrants for the following yearly totals were signed by the Board:

2009	242.50
2010	2,090.00
2011	169,629.36
2012	1,578,567.34

SPECIAL MEETINGS

The Select Board is responsible for allocation of the tax rate (Minimum Residential Factor): whether or not to have a Residential Exemption, and other distributions of the tax burden within classes as allowed by the law. The required public meeting to discuss these issues was held on December 5th 2011 in the Town Hall. Board of Assessors recommendations included not to have a split rate and not to exercise the Residential Exemption. The Select Board approved a single tax rate for all classes and no shifts of the tax burden within classes.

TAX RATE/ETC.

Board members signed the Tax Rate Recapitulation form for FY 12 on December 6, 2011, showing a tax rate of \$19.74. The rate was reviewed and approved by the Department of Revenue (DOR) on December 9, 2011.

Prepared from the Board meeting minutes.

For: Carl Mailler
Donald Wise
Marilyn Blaustein

Amherst Board of Assessors